



Oregon Department of Revenue

REVENUE BUILDING
955 CENTER STREET, N.E.
SALEM, OREGON 97310

October 5, 1987

TO: All Interested Parties

SUBJECT: Notice of Intended Action and Public Hearing on Proposed Rules
Relating to the Administration of the Local Budget Laws of the
Department of Revenue.

Enclosed is a Notice of Proposed Rulemaking Hearing regarding proposed rules relating to the administration of the Local Budget Laws of the Department of Revenue. The Department of Revenue filed the notice with the Secretary of State's Office October 5, 1987, with a request that it appear in the October 15, 1987 Administrative Rules Bulletin. The department intends to make the rule actions effective December 31, 1987. Also enclosed are copies of the proposed rules and the statements of need.

ORS 183.540 requires state agencies involved in the rule-making process to give special consideration to any significant economic effect of the proposed rule actions on businesses. In general, Department of Revenue rules are proposed to clarify tax law or to provide a method of implementation of tax law. The proposed rules seldom have any economic effect on businesses. Rather, any impact is usually created by the law itself. However, if you are able to identify any significant economic effect of the proposed rules on your organization or association members, please submit an impact statement to the department for consideration prior to final adoption of the rules.

Donna Lee Sanderson
Rules Coordinator
Revenue Bldg., Rm. 457
955 Center St. NE
Salem, OR 97310
Telephone: (503) 378-3363

mb:6483f-3

Attachments

NOTICE OF PROPOSED RULEMAKING HEARING

AGENCY: Oregon Department of Revenue

The above named agency gives notice of hearing.

HEARING(S) TO BE HELD:

Date: _____ Time: _____ Location: _____
Friday, 8:30a.m. Department of Transportation Building
November 20, to 9:00a.m. Room 122
1987 Summer and Chemeketa Streets, N. E.
Salem, Oregon 97310

Hearings Officer(s): Carol A. Vogt

Pursuant to the statutory authority of ORS 305.100

the following action is proposed:

ADOPT: OAR 150-222.111; OAR 150-310.070-(B); OAR 150-310.090;
 OAR 150-310.105; OAR 150-310.110(1)

AMEND: OAR 150-280.060; OAR 150-294.555(2)-(A); OAR 150-310.060-(A);
 OAR 150-310.060-(B)

REPEAL:

SUMMARY: To adopt new rules and amend existing rules effective
December 31, 1987, relating to the administration of the
LOCAL BUDGET LAWS of the Department of Revenue.

Interested persons may comment on the proposed rules orally or in writing at the hearing. Written comments received by November 25, 1987 will also be considered. Written comments should be sent to and copies of the proposed rulemaking may be obtained from:

AGENCY: Oregon Department of Revenue
ADDRESS: Room 457 Revenue Building
955 Center Street, N. E.
Salem, OR 97310

ATTN: Donna Sanderson
PHONE: (503) 378-3363

/s/ Richard A. Munn
Signature

October 2, 1987
Date

ADMINISTRATIVE RULE
REVIEW

☒ NEW RULE
☐ AMENDED RULE
☐ REPEALED RULE
☒ PERMANENT RULE
☐ TEMPORARY RULE
☐ TEMPORARY RULE BEING
GIVEN PERMANENT STATUS

RULE NO. OAR 150- 310.070-(B)	
PAGE 1 of 1	DATE September 29, 1987
NOTICE OF INTENDED ACTION	
BULLETIN BOARD 10/15/87	HEARING SCHEDULED 11/20/87

PURPOSE: Define how tax base money may not be transferred to pay bond principal or interest with the exception of debt service allowed under ORS 287.053.

Calculation of Tax Base

150-310.070-(B)

(1) Except for debt service authorized by ORS 287.053, taxing districts may not use monies raised through a tax base levy to pay for general obligation bond principal or interest.

(2) Any amounts transferred from a fund balanced by a tax base levy is presumed to come from taxes levied for that fund, and the tax base. To the extent that a transfer of money would be within the tax base authority of the district it is not allowed.

(3) The tax levy must be redone and recertified, reducing the levy within the tax base and creating, or increasing, the levy for general obligation bonded debt service by the amount of the transfer plus an amount estimated for uncollectible taxes calculated under ORS 294.381. The district shall revise its budget document, appropriations, tax levy resolution and Notice of Tax Levy to reflect this change.

Hist: Filed 10/5/87, Eff. 12/31/87

RULE NO. OAR 150- 310.090	
PAGE 1 of 1	DATE September 30, 1987
NOTICE OF INTENDED ACTION	
BULLETIN DATED 10/15/87	HEARING SCHEDULED 11/20/87

PURPOSE: To clarify computation of the tax rate.

150-310.090

(1) The county assessor shall compute the tax rate for each taxing district by dividing the district's net levy by the assessed value used to compute the tax rate. The computed tax rate shall be carried to seven decimal places and rounded up to the whole dollars and cents per thousand of assessed value which is needed to produce the amount of money required to be raised.

(2) The county assessor shall verify by mathematical calculation that the rate computed in section 1 above is adequate to raise the taxing district's net levy. This calculation shall be done in the following manner:

(a) Multiply the whole dollars and cents per thousand of assessed value by the assessed value used to compute the tax rate and divide by 1000.

(b) The results obtained in subsection (a) above must be equal to or greater than the taxing district's net levy.

(3) If the results obtained in section (2)(a) are not sufficient to meet the requirements of section (2)(b), then the county assessor shall add one cent to the dollars and cents rate calculated in section (1) above.

Hist: Filed 10/5/87 and Eff. 12/31/87

OREGON DEPARTMENT
OF REVENUEADMINISTRATIVE RULE
REVIEW

RULE NO. OAR 150- 310.105	
PAGE 2 of 3	DATE September 29, 1987
NOTICE OF INTENDED ACTION	
BULLETIN BOARD 10/15/87	HEARING SCHEDULED 11/20/87

☒ NEW RULE	☒ PERMANENT RULE
☐ AMENDED RULE	☐ TEMPORARY RULE
☐ REPEALED RULE	☐ TEMPORARY RULE BEING GIVEN PERMANENT STATUS

PURPOSE: To clarify the computation of the joint district apportionment formula in counties receiving eastern Oregon severance tax offsets.

Steps	County A	County B	Total	
a) Value for each county determined	\$20,000	\$80,000	\$100,000	1 2 3
Portion in each county	20%	80%	100%	4
b) Offsets deducted from total levy				5 6
Total Levy			\$500	7
Total Offsets (except Eastern Oregon Severance Tax)			<u>(\$20)</u>	8 9
Taxing District's Levy after offsets			\$480	10
c) Levy Apportioned				11
District's Levy	\$480	\$480		12
Portion in each county	x <u>20%</u>	x <u>80%</u>		13
Apportioned levy	\$ 96	\$384	\$480	14 15
d) Eastern Oregon Severance Tax Offset is Deducted	<u>(\$10)</u>	<u>-0-</u>		16 17
District's net levy for rate calculation	\$ 86	\$384		18
e) Computed Tax Rates Per Thousand of Assessed Value:				19
Before Eastern Oregon Severance Tax is Deducted:				20
County A: $\$96/\$20,000 = \$4.80$ per Thousand AV				21
County B: $\$384/\$80,000 = \$4.80$ per Thousand AV				22 23

OREGON DEPARTMENT
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☒ NEW RULE ☒ PERMANENT RULE
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☐ REPEALED RULE ☐ TEMPORARY RULE BEING
 GIVEN PERMANENT STATUS

RULE NO. OAR 150- 310.110(1)	
PAGE 1 of 1	DATE September 29, 1987
NOTICE OF INTENDED ACTION	
BULLETIN BOARD 10/15/87	HEARING SCHEDULED 11/20/87

PURPOSE: To clarify computation of the joint district apportionment formula.

"Levy" Defined

150-310.110(1)

(1) For purposes of this section, when a taxing district is a school district in one of the four equalization counties as described in ORS 334.350 to 334.410, "taxes levied by the district" means taxes actually extended on the roll by a district submitting a certified levy to the assessor.

(2) Only districts which individually levy taxes shall be included in the apportionment formula.

Hist: Filed 10/5/87 and Eff. 12/31/87

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RULE NO. OAR 150- 280.060	
PAGE 1 of 2	DATE September 29, 1987
NOTICE OF INTENDED ACTION	
BULLETIN BOARD 10/15/87	HEARING SCHEDULED 11/20/87

PURPOSE: Define that the dollar amount to be requested under authority of ORS 280.060(a) shall be one amount and one amount only.

Serial Levies. Types and Ballot Measure Requirements

150-280.060

(1) A municipal corporation may finance its operations or the cost of a special service or project as provided in ORS 280.050, by a serial levy. All serial levies must use the format established in ORS 310.390 and OAR 150-310.390.

Uniform Serial Levies

(2) A serial levy authorized by ORS 280.060(1)(a) shall be levied uniformly, or substantially so; subsection (2)(a) requires all operating levies be limited to three years, but levies for any other purpose may be authorized for up to 10 years.

(3) The ballot measure shall state:

- (a) that the serial levy is outside the tax base;
- (b) the purpose for the serial levy;
- (c) the period of time it will be authorized;
- (d) the first fiscal year it must be levied;
- (e) the uniform amount to be levied each year; and
- (f) the aggregate total amount of the combined levy in dollars and cents as required by ORS 310.395(1).

(4) A ballot measure proposing a multiple-year levy under the authority of ORS 280.060(a) shall state in the question one dollar amount only. The amount in the question shall be the maximum authority authorized by the voters for each year of the multiple-year levy. Local taxing districts shall not certify a levy using the ballot measure authority in excess of the amount stated in the ballot measure question in any one year.

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RULE NO. OAR 150- 280.060	
PAGE 2 of 2	DATE September 29, 1987
NOTICE OF INTENDED ACTION	
BULLETIN BOARD 10/15/87	HEARING SCHEDULED 11/20/87

PURPOSE: Define that the dollar amount to be requested under authority of ORS 280.060(a) shall be one amount and one amount only.

([4]5) Tax Rate Serial Levies

A serial levy authorized by ORS 280.060(1)(b) shall be computed at the same tax rate per thousand dollars of assessed value each year; subsection (2)(b) limits this type of serial levy to a maximum of three years for any purpose.

The ballot measure shall state:

- (a) that the serial levy is outside the tax base;
- (b) the purpose for the serial levy;
- (c) the period of time it will be authorized;
- (d) the first fiscal year it must be levied; and
- (e) an estimate of the total of money to be stated in dollars and cents to be raised for each year of the proposed levy as required by ORS 310.395(2).

([5]6) Capital Construction and Mixed Serial Levies

ORS 280.060(3)(a) requires that serial levies wholly or partially for the purpose of capital construction be separately submitted to the voters. Subsection (3)(b) defines capital construction. Ballot measures shall be in compliance with the requirements established for both uniform and tax-rate serial levies.

Hist: Filed 12/5/78, Eff. 12/31/78, Amended 12/31/79, 12/31/82, 12/31/84,

12/31/87

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RULE NO. OAR 150- 150-294.555(2)-(A)	
PAGE 1 of 2	DATE September 29, 1987
NOTICE OF INTENDED ACTION	
BULLETIN BOARD 10/15/87	HEARING SCHEDULED 11/20/87

PURPOSE: Insure that budget documents submitted by local governments will include copies of all publications required by Local Budget Law.

Documents to File Where Tax Levy Has not Been Approved By Voters

150-294.555(2)-(A)

(1) On or before July 15, a municipal corporation which is subject to Local Budget Law and which levies an ad valorem tax shall submit the documents specified in this rule to the county assessor and clerk and, where required, the Tax Supervising and Conservation Commission.

(2) In those instances where the municipal corporation's operating tax levy has not been finally determined, the municipal corporation shall file two copies of the following documents with the county assessor and, where required, one copy with the Tax Supervising and Conservation commission, on or before July 15:

(a) A copy of the resolution or ordinance adopting the budget, making appropriations,

(b) A copy of the publications [(notice of budget hearing and budget summary)] required by ORS 294.410 (Notice of Budget Committee Meeting) and ORS 294.421 (Notice of Budget Hearing and Financial Summary and Second Notice of Budget Hearing); and

(c) If prepared, a copy of the resolution or ordinance stating the next levy election and containing the ballot measure submitted for voter approval. Any municipal corporation requesting an extension of time as allowed by ORS 310.060, shall submit the above documents with the request.

(d) If the taxing district will require a bonded debt levy, the taxing district shall file a Notice of Tax Levy (Department of Revenue Form 150-504-050) and a copy of its detail budget pages that support this levy.

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RULE NO. OAR 150- 150-294.555(2)-(A)	
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BULLETIN BOARD 10/15/87	HEARING SCHEDULED 11/20/87

PURPOSE: Insure that budget documents submitted by local governments will include copies of all publications required by Local Budget Law.

(3) When the tax levy is finally determined, the municipal corporation shall file two copies of the following documents with the county assessor, and where required, one copy with the Tax Supervising and Conservation Commission:

(a) Notice of tax levy, (LB-50)

(b) Budget as finally adopted, and if applicable, the following:

(A) Amended resolution or ordinance adopting the budget, making the appropriations, and declaring the tax levy for each fund,

(B) Sample ballots of all tax levies recently approved by the voters and included in form LB-50.

(C) Levy computation worksheet (LB-60), if a serial or one-year special levy for operating purposes is approved by the voters and included in form LB-50.

(D) New Tax Rate Levy Computation Worksheet (LB-70) if a one-year special levy is approved by the voters and included in Form LB-50.

(E) LB-70 worksheet (LB-72) if the Non Ad Valorem Tax Revenue Decline Option is selected.

Hist: Filed 12/5/78, Eff. 12/31/78 Amended and renumbered from OAR

150-294.555, 12/31/79, 12/31/84, 12/31/85, 12/31/87

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RULE NO. OAR 150- 310.060-(A)	
PAGE 1 of 2	DATE September 29, 1987
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BULLETIN DATED 10/15/87	HEARING SCHEDULED 11/20/87

PURPOSE: Remove references to forms no longer used and number paragraphs.

Notice of Property Tax Levy to the Assessor

150-310.060-(A)

(1) On or before July 15 of each year (unless extended by the assessor), the notice of property tax levy shall be filed with the county assessor on Form LB-50.

[If the notice includes any levy outside the tax base, excluding serial levies wholly or partially for capital construction, continuing levies or levies for bonded indebtedness, Form LB-60 shall also be completed in its entirety and submitted.]

[If the notice includes a one-year special levy, Form LB-70 shall be completed and submitted.]

[If the Non Ad Valorem Tax Decline Option is used, then Form LB-72 shall also be submitted.]

(2) Ballot measures for a new or an increased tax base and levies outside the tax base which were voter approved, shall also be submitted.

(3) A true and complete budget document as adopted, with all funds and appropriations shall be submitted.

(4) The actual newspaper clipping of the notice of public hearing and financial summary of the entire budget shall be submitted with appropriate proof of the date of publication. If notice is given by posting or mailing, copies of the notice of public hearing shall be accompanied by an affidavit.

(5) A formal and complete resolution or ordinance adopting the budget, making appropriations and levying taxes shall be submitted.

(6) If any of the items of documentation are not submitted, or not complete

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RULE NO. OAR 150- 310.060-(A)	
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BULLETIN DATED 10/15/87	HEARING SCHEDULED 11/20/87

PURPOSE: Remove references to forms no longer used and number paragraphs.

in their entirety, notice to the assessor shall be considered incomplete and the municipal corporation shall be notified by the assessor. The assessor shall not place the tax levy on the tax roll for any municipal corporation until the assessor has received two copies of all documentation. The assessor shall transmit one copy of all documents to the Department of Revenue.

Hist: Eff. 10/73, Amended 12/31/79, 12/31/82, 12/31/84; Renumbered from OAR 150-310.060 to OAR 150-310.060-(A), 12/31/86; Amended 12/31/87

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RULE NO. OAR 150- 310.060-(B)	
PAGE 1 of 3	DATE September 29, 1987
NOTICE OF INTENDED ACTION	
BULLETIN DATED 10/15/87	HEARING SCHEDULED 11/20/87

PURPOSE: To insure that supplemental tax billings will not be delayed because of the wording in original rule.

Supplemental Levies

150-310.060-(B)

(1) The taxing district shall notify the county assessor(s) and the Department of Revenue, of its intention to request voter approval of any levy for the current fiscal year after the last regularly scheduled election in September as specified in ORS 255.345(1)(e).

(a) This notice shall be in writing and include the date of the election and the amount of the proposed levy.

(b) This notice shall be given to the county assessor(s) and the Department of Revenue no later than the date the "notice of election" is given to the county clerk(s).

(2) After the measure is approved and the governing body has levied the tax, the taxing district shall revise it's certification to the assessor within 5 working days unless the county assessor grants an extension of time in writing following the election to reflect its complete levy as outlined in ORS 294.555(2) and in OAR 150-294.555(2)-(A).

(3) Upon receipt of the certification, the assessor shall:

(a) Review the certification to insure that the levy is within statutory and constitutional limitations as provided in 310.070, and

(b) Give notice of the additional levy to the tax collector, treasurer, and the Department of Revenue.

(4) Tax billings and collections for levies to be extended on the tax roll after the roll has been turned [shall coincide with the trimester collection of

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RULE NO. OAR 150- 310.060-(8)	
PAGE 2 of 3	DATE September 29, 1987
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BULLETIN DATED 10/15/87	HEARING SCHEDULED 11/20/87

PURPOSE: To insure that supplemental tax billings will not be delayed because of the wording in original rule.

property taxes as set forth in ORS 311.505(1).] shall be done as follows:

If a district receives voter approval of a levy after the assessment roll is turned over to the tax collector under ORS 311.115 and the district certifies the approved levy to the assessor:

(a) On or before December 31, then the district's approved levy shall be billed in time to allow collection no later than February 15.

(b) On January 1 and on or before March 31, then the district's approved levy shall be billed in time to allow collection no later than May 15.

(c) On April 1 and on or before June 30, then the district's approved levy shall be billed in time to allow collection no later than the ensuing November 15.

(d) The assessor and tax collector shall cooperate in revising the tax roll to reflect the additional voter approved levy as provided in subsection 4 (a) through (c).

(e) The assessor shall amend the certification filed with the county clerk under ORS 311.105 to reflect the additional levy provided for in subsection 4 (a) through (c).

(f) The tax collector with the assistance of the treasurer, shall revise the percentage distribution schedule calculated under ORS 311.390 to reflect the additional levy. This revision of the percentage distribution schedule shall coincide with the mailing of the additional levy billing.

(5) As used in this administrative rule, the date of certification shall be the date the assessor receives the documentation from the taxing district as prescribed in number 2 above.

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BULLETIN DATED 10/15/87	HEARING SCHEDULED 11/20/87

PURPOSE: To insure that supplemental tax billings will not be delayed because of the wording in original rule.

(6) Upon notification of the approved levy, the county tax collector shall:

(a) Order property tax statement forms as prescribed by the Department of Revenue, and

(b) Schedule processing to send additional tax statements to the taxpayers affected by the late levy in accordance with number 4 above.

(7) Additional taxes billed as a result of a late levy, shall be collected as provided in ORS 311.373.

(8) Counties shall not charge the district for revising the tax roll or sending out additional tax statements.

(9) If, in the opinion of the tax collector, it is not feasible to revive the percentage distribution schedule for the current year under ORS 311.390(2)(a), and that the levy will be treated as a separate tax collection, sections (1) through (4)(d) of this rule shall still apply. However, a separate certification shall be filed by the tax collector with the county treasurer. The tax collector shall segregate the monies collected for the particular district or districts in a period statement of tax collections given to the county treasurer pursuant to ORS 311.395.

Hist: Filed 9/22/86, Eff. 12/31/86, Amended 12/31/87

RULES TO BE ADOPTED

OAR 150-222.111

PHASE IN OF CITY TAX RATE

Legal Authority:

ORS 211.111, 294.381, 310.050 and 310.060

Need for Rule:

This rule is needed to clearly define a method that will be used when a city has decided to use the authority of ORS 222.111 to phase in its tax rate on annexed territory. The statute as written does not address the procedure or the responsibility of the assessor or the city in the levy and tax extension process.

Documents Relied On:

Urban Renewal Manual, pages 19-20; Informal Attorney General opinions dated July 15, 1970, June 27, 1969, and August 10, 1972. These documents are available for public inspection at the Office of the Director, Oregon Department of Revenue, Room 457, Revenue Building, 955 Center Street NE, Salem, Oregon 97310, during regular office hours, 8:00 a.m. to 5:00 p.m., Monday through Friday.

Fiscal Impact:

None

Impact on Small Business:

None

OAR 150-310.070-(B)

CALCULATION OF TAX BASE

Legal Authority:

Oregon Constitution, Article II, section 11

Need for Rule:

This rule is needed because of the tax court case Smith et al vs. Colton School District No. 53, 10 OTR 290 (1986) which prohibits the use of moneys transferred from a fund balanced by a tax base levy from being used as the base in calculating the subsequent years' tax base. This rule should define more clearly for districts, assessors and the Department of Revenue, how tax base limits shall be calculated

Documents Relied On:

Section 11, Article II, Oregon Constitution; Informal Attorney General opinions dated February 4, 1987 and February 27, 1987 and Oregon Tax Court Decision Smith et al vs. Colton School District No. 53, 10 OTR 290 (1986). These documents are available for public inspection at the Office of the Director, Oregon Department of Revenue, Room 457, Revenue Building, 955 Center Street NE, Salem, Oregon 97310, during regular office hours, 8:00 a.m. to 5:00 p.m., Monday through Friday.

Fiscal Impact:

None

Impact on Small Business:

None

OAR 150-310.090

TAX RATE COMPUTATION

Legal Authority:

ORS 310.090

Need for Rule:

ORS 310.090 requires the assessor to compute the tax rate so that it will be "...expressed in the nearest even amount of dollars and cents, per thousand of assessed value, that will produce the amount of money required to be raised." This requires the assessor to round up the actual tax rate to produce an amount that can be used on the tax roll.

This rule is needed to clarify the rounding procedure, and to ensure that tax rate computations will produce amounts required by ORS 310.090.

Documents Relied On:

None

Fiscal Impact:

None

Impact on Small Business:

None

OAR 150-310.105

JOINT DISTRICT APPORTIONMENT FORMULA

Legal Authority:

ORS 310.105(1)

Need for Rule:

Eastern Oregon severance tax offsets must be computed separately from other offsets in applying the joint district apportionment formula. This aspect of the formula computation can be confusing. A rule could clarify this procedure and prevent errors in joint district apportionment computations.

Documents Relied On:

Correspondence dated January 21, 1987 and February 20, 1987. These documents are available for public inspection at the Office of the Director, Oregon Department of Revenue, Room 457, Revenue Building, 955 Center Street NE, Salem, Oregon 97310, during regular office hours, 8:00 a.m. to 5:00 p.m., Monday through Friday.

Fiscal Impact:

None

Impact on Small Business:

None

OAR 150-310.110(1)

"LEVY" DEFINED

Legal Authority:

ORS 310.110(1)

Need for Rule:

In equalization counties, the joint district apportionment formula is restricted to those taxing districts which actually levy a tax, rather than those which receive tax resources from education service districts. This aspect of the joint district apportionment formula can be confusing.

Documents Relied On:

Correspondence dated January 21, 1987 and February 20, 1987. These documents are available for public inspection at the Office of the Director, Oregon Department of Revenue, Room 457, Revenue Building, 955 Center Street NE, Salem, Oregon 97310, during regular office hours, 8:00 a.m. to 5:00 p.m., Monday through Friday.

Fiscal Impact:

None

Impact on Small Business:

None

RULES TO BE AMENDED

OAR 150-280.060

SERIAL LEVIES. TYPES AND BALLOT MEASURE
REQUIREMENTS

Legal Authority:

ORS 280.060

Need for Rule:

ORS 208.060(a) says that "the amount levied each year shall be...uniform, or substantially so, throughout the period during which the taxes are levied..." The Department of Revenue has been getting a lot of questions concerning what the words "or substantially so" mean. It has been our position that ballot measures that ask for a fixed dollar amount must have only one dollar amount in the question. This is not clear from the reading of the statute. A number of districts have been proposing serial levies with more than one fixed dollar amount in the question. It is important that we have a uniform application of this statute.

It is proposed that an administrative rule be written that will define that the dollar amount to be requested under the authority of ORS 280.060 shall be one amount, and one amount only. For purposes of ballot measures, the words "or substantially so" do not have any meaning.

Documents Relied On:

Budget Manual for Municipal Corporations Local Budget Law (ORS 294.305-294.565). This document is available for public inspection at the Office of the Director, Oregon Department of Revenue, Room 457, Revenue Building, 955 Center Street NE, Salem, Oregon 97310, during regular office hours, 8:00 a.m. to 5:00 p.m., Monday through Friday.

Fiscal Impact:

None

Impact on Small Business:

None

OAR 150-294.555(2)-(A)

DOCUMENTS TO FILE WHERE TAX LEVY HAS NOT BEEN
APPROVED BY VOTERS

Legal Authority:

ORS 295.555 and 294.495(3)

Need for Rule:

This rule needs to be amended to insure that the budget documents submitted by local governments will include copies of all publications required by Local Budget Law. The rule as currently written requires only the Notice of Budget Hearing and Financial Summary (ORS 294.421(1)). This change would require the districts to include the Notice of Budget Committee Meeting (ORS 294.401(1)) and the second Notice of Budget Hearing (ORS 294.421(2)).

Documents Relied On:

None

Fiscal Impact:

None

Impact on Small Business:

None

OAR 150-310.060-(A)

NOTICE OF PROPERTY TAX LEVY TO THE ASSESSOR

Legal Authority:

ORS 295.555, 294.495(3) and 310.060

Need for Rule:

This rule needs to be amended to insure that the budget documents submitted by local governments will include copies of all publications required by Local Budget Law. The rule as currently written requires only the Notice of Budget Hearing and Financial Summary (ORS 294.421(1)). This change would require the districts to include the Notice of Budget committee Meeting (ORS 294.401(1)) and the second Notice of Budget Hearing (ORS 294.421(2)).

Amend rule to delete references to forms LB-60, LB-70 and LB-72. These forms reflect the property tax relief program (LB-60) and the net tax rate limitation (LB-70 and LB-72). These programs and limitations have been ended by the legislature. Therefore, references to these forms should be taken from our rule.

Documents Relied On:

None

Fiscal Impact:

None

Impact on Small Business:

None

OAR 150-310.060-(B)

SUPPLEMENTAL LEVIES

Legal Authority:

ORS 305.100 and 305.110

Need for Rule:

This rule needs to be amended to insure that supplemental tax levies will not be delayed if the assessor and tax collector can send statements to be due prior to the trimester due dates. As the rule is now written it can be read to require supplemental tax statements be sent so that collection will occur only in February, May, or November. This amendment would clarify that these are the latest dates billing would occur.

Documents Relied On:

Informal Attorney General opinions dated November 5, 1987 and January 16, 1986. These documents are available for public inspection at the Office of the Director, Oregon Department of Revenue, Room 457, Revenue Building, 955 Center Street NE, Salem, Oregon 97310, during regular office hours, 8:00 a.m. to 5:00 p.m., Monday through Friday.

Fiscal Impact:

None

Impact on Small Business:

None